WEST VIRGINIA CODE: §11a-2-17

§11A-2-17. Presumption of payment based on omission from delinquent lists.

Whenever a tax is charged to any person or assessed against any property and the name of the person charged or the property assessed does not appear in the proper delinquent list, it shall be presumed, in the absence of evidence to the contrary, that the tax so charged or assessed was paid before the time when such list was required to be made.

WV Legislature